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#### LEGISLATIVE HISTORY

Public Law 86-37

H. R. 147

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#### INDEX AND SUMMARY OF H. R. 147

May 29, 1959 Approved: Public Law 86-37.

Jan.	7,	1959	Rep. Keogh introduced H. R. 147 which was referred to House Committee on Ways and Means. Print of bill as introduced.
Feb.	9,	1959	House committee ordered H. R. 147 favorably reported.
Feb.	24,	1959	House committee reported H. R. 147 without amendment. House Report 65. Print of bill and House Report.
Mar.	23,	1959	House passed H. R. 147 without amendment.
Mar.	24,	1959	H. R. 147 was referred to Senate Committee on Finance. Print of bill as referred.
May	6,	1959	Senate committee ordered H. R. 147 favorably reported.
May	7,	1959	Senate committee reported H. R. 147 without amendment. Senate Report 241. Print of bill and Senate Report.
May	20,	1959	Senate passed H. R. 147 without amendment.

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#### DIGEST OF PUBLIC LAW 86-37

SUSPENSION OF TAX ON PALM OIL, FATTY ACIDS, ETC. Suspends through June 30, 1960, the 3-cents-per-pound tax imposed on the first domestic processing of palm oil, palm-kernel oil, and fatty acids or salts derived therefrom.

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## "H. R. 147

IN THE COURSE OF THE PARTY OF THE SECOND

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## A BILL



86TH CONGRESS 1st Session

## H. R. 147

#### IN THE HOUSE OF REPRESENTATIVES

JANUARY 7, 1959

Mr. Keogh introduced the following bill; which was referred to the Committee on Ways and Means

## A BILL

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That the tax imposed under section 4511 (a) of the Internal
- 4 Revenue Code of 1954 shall not apply with respect to the
- 5 first domestic processing of palm oil, palm-kernel oil, fatty
- 6 acids derived therefrom, or salts thereof, or of any combina-
- 7 tion or mixture solely because such combination or mixture
- 8 contains a substantial quantity of one or more of such oils,
- 9 fatty acids, or salts, during the period beginning with the
- 10 first day of the first month which begins more than 10 days

- 1 after the date of the enactment of this Act and ending with
- 2 the close of June 30, 1960.

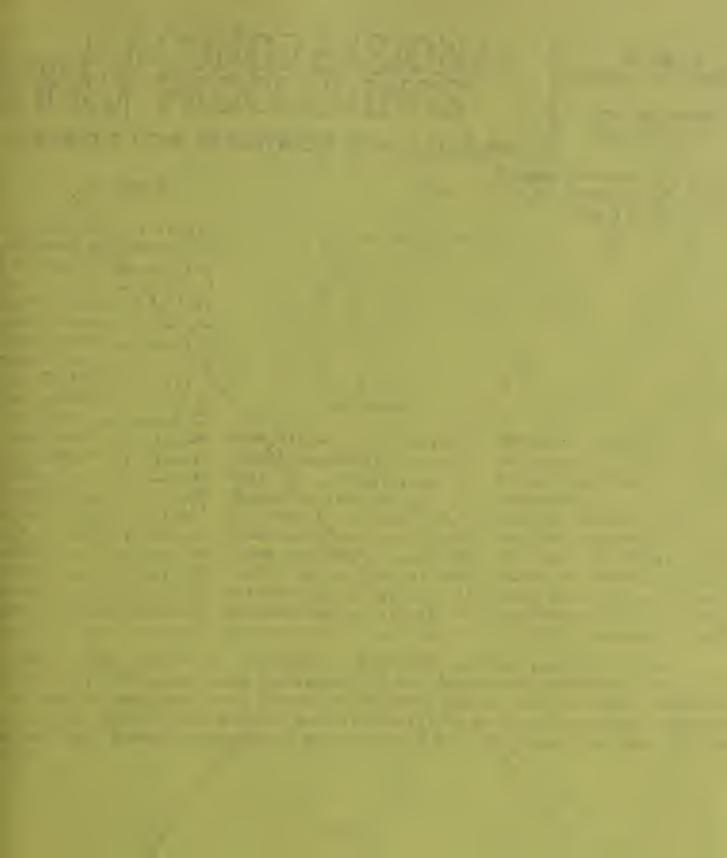
# BILL

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations or mixtures thereof.

Ву Мг. Кеосн

JANUARY 7, 1959

Referred to the Committee on Ways and Means



A BILL

## Digest of Congressional Proceedings

OF INTEREST TO THE DEPARTMENT OF AGRICULTURE

OFFICE OF BUDGET AND FINANCE

(For Department Staff Only)

Issued February 10, 1959

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Williams Del introduced and	discussed bill to require contribution by States to
cost of feed or seed furnished	farmers in disaster areas. Sen. Stennis introduced
and discussed hill to make our	plus property available to State and county extension
Prvices Son Province inter	duced and discussed bill to state and county extension
Avices. Sen. Floxinite intro	duced and discussed bill to extend FHA loans to fur

#### HOUSE

\_armers.

- 1. AREA REDEVELOPMENT. Received from the Commerce Department a proposed bill "To assist areas to develop and maintain stable and diversified economies by a program of financial and technical assistance"; to Banking and Currency Committee. p. 1983
- 2. OILS; IMPORTS. The Ways and Means Committee ordered favorably reported without amendment, H. R. 147 "To suspend temporarily the tax on the processing of palmoil, palm-kernel oil, and fatty acids, salts, and combinations or mixtures thereof. p. D78
- 3. PERSONNEL. The Ways and Means Committee ordered favorably reported without amendment H. R. 3472 providing for treatment of accrued annual <u>leave</u> in accordance with State laws in determining eligibility of Federal employees for unemployment compensation. p. D78

- 4. BUDGET. Rep. Rhodes stated that he doubted if the Democrats would ask for increased taxes with increased expenditures and inserted several statements by the President cautioning Congress about an unbalanced budget. pp. 1973-4
- 5. ADJOURNED until Wed., Feb. 11. p. 1983

#### SENATE

- 6. ORANGES. Passed as reported S. 79, to permit continuance of the practice of coloring oranges. pp. 1932-5
- 7. FARM PROGRAM. Sen. Yarborough criticized administration farm policies as being unrealistic, stated that adoption of the President's farm recommendations "would mean that many hundredsof thousands more little farmers would be driven off their land," and inserted two newspaper articles on the subject. pp. 1918-9
- 8. BUDGET. Sen. Johnson inserted a table indicating reductions made by Congress in budget estimates for fiscal years 1954 through 1959, and discussed these reduction with Sen. Dirksen. pp. 1919-21

Sen. Williams, Del., inserted and discussed a table indicating budget defi-

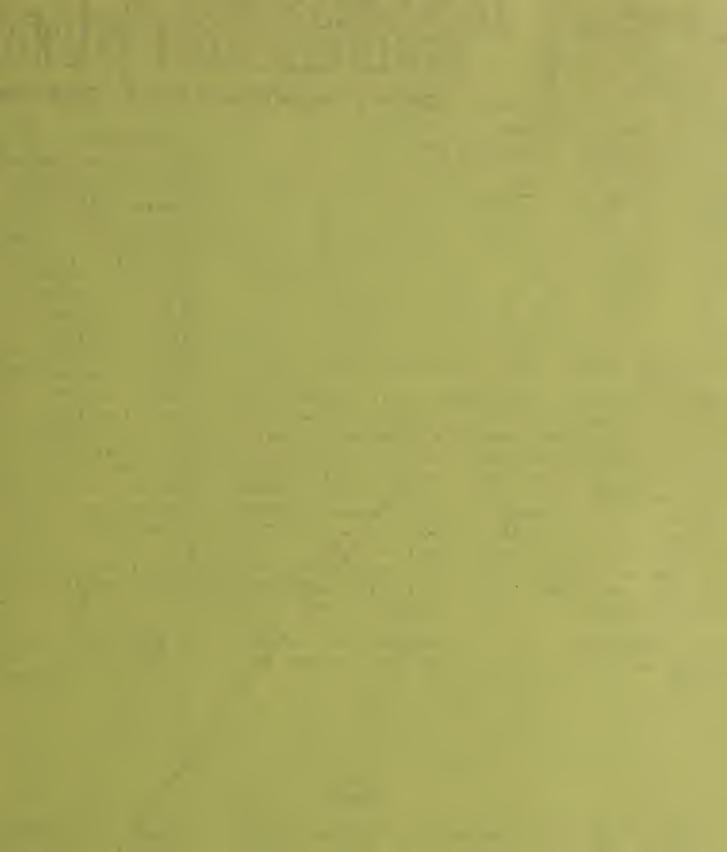
cits and surpluses from 1900 through 1958. pp/ 1927-9

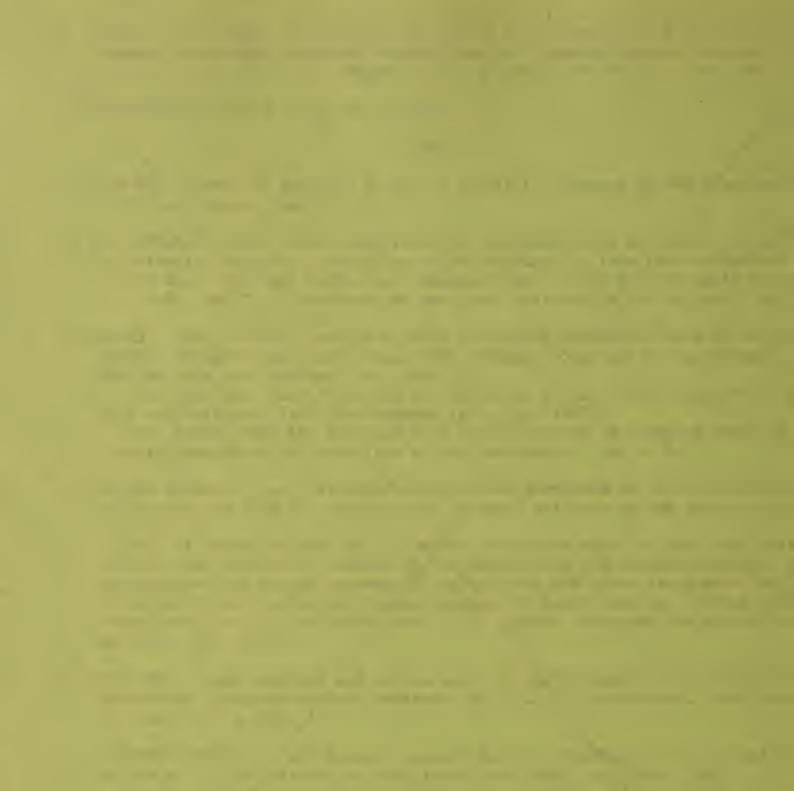
Sen. Morse urged the adoption of a capital budget as a better means of reflecting the financial condition of the Government. pp. 1936-37

9. FOREIGN AFFAIRS. Sen. Fulbright inserted and commented on several articles discussing the need for adopting new economic policies in our foreign affairs. pp. 1921-6

Sen. Ellender reported on his recent inspection tour in South and Central America, and inserted a summary of his conclusions and recommendations. He recommended that the Departments of Agriculture and State reevaluate the justification for maintain/agricultural attaches in Latin America, stating that he found "that most of the operations of agricultural attaches are so much wasted motion." pp. 1945-55

- 10. FORESTRY. Sens. Dworshak and Martin were appointed members of the Outdoor Recreation Resources Review Commission to fill the vacancies of Sens. Watkins and Barrett. p. 1898
- 11. VETERANS' AFFAIRS. Both Houses received from the Veterans' Administration a report on its activities for the fiscal year 1958. pp. 1898, 1983
- 12. PURCHASING. Sen. Wiley criticized the purchasing by the Federal Government of electric generating equipment in foreign countries rather than this country, and inserted a memorandum he had received from Allis-Chalmers Co. on the matter. pp. 1915-6
- 13. WATERSHED RESEARCH. Sen. Morse inserted a resolution from the Ore division of the Tzaak Walton League urging an expanded program of research on forest and range watershed lands by the Forest Service in Ore. p. 1936
- 14. INFLATION; PRICES. Sen. Proxmire inserted several articles and statements discussing inflation and recent price trends, including consumer prices, retail food prices, and wholesale prices. pp. 1955-66
- 15. RECLAMATION. S. 147, to modify and reauthorize the Garrison diversion unit of the Missouri River Basin project, was rereferred from the Public Works to the Interior and Insular Affairs Committee. p. 1914





INTEREST TO THE DEPARTMENT OF AGRICULTURE

OFFICE OF BUDGET AND FINANCE

> (For Department Staff Only)

February 25, 1959

Issued

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HIGHLIGHTS: Rep. Brock criticized increased imports of livestock and livestock products. Several Representatives urged stricter controls on imports from foreign countries.

#### HOUSE

1. FOREIGN TRADE. Rep. Brock criticized increased imports of Nivestock and livestock products, dairy products, and eggs, cited statistics to show the extent of such increases, and stated that "the Secretary of Agriculture should review the entire program of imports of livestock and livestock products", and should consider "extablishing a quota system geared to the demand for such imports in relation to U. S. production." p. 2608

Several Representatives criticized U. S. foreign trade rolicies and urged enactment of legislation to amend the Tariff Act of 1930 so as to impose stricter controls on imports injurious to U. S. industry and agriculture. pp. 2577-96

- ZLECTRIFICATION. Rep. Lane criticized the purchase by certain REA ccops of turbines in foreign countries, and urged that they be required to purchase such equipment from U.S. industry. p. 2576
- 3. OILS. The Ways and Means Committee reported without amendment H. R. 147, to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and

fatty acids, salts, and combinations or mixtures thereof (H. Rept. 65). p. 2618

- 4. RUBLICATIONS; LIBRARIES. The House Administration Committee reported without amendment H. R. 519, to expand the distribution of Government publications to depository libraries (H. Rept. 67). p. 2618
- 5. FARM PROGRAM. Rep. Hoffman discussed the case of a farmer in Mich. who plans to sell his farm and move to Australia as a result of penalties imposed on him by the Government for growing wheat for use in feeding his poultry. pp. 2563-4
- 6. SMALL BUSINESS. Rep. Patman cited and commended the accomplishments of the House Small Business Committee during the 85th Congress. pp. 2566-9
- 7. CONSENT CALENDAR. Rep. Aspinall inserted a statement of procedure to be followed by majority and minority objectors on the Consent Calendar. The procedure includes criteria for objecting to certain bills on the calendar, including bills which involve aggregate expenditures of more than \$1 million, or which have not been cleared by the Budget Bureau of the departments affected by the bill. pp. 2570-1
- 8. FORESTRY. Rep. Carnahan inserted a resolution from the Mo, Legislature urging Congress "to establish a national recreational area on the Current and Eleven Point Rivers as proposed by the National Park Service and the U.S. Forest Service." p. 2572
- 9. INFLATION. Rep. Patman defended the report of the Joint Economic Committee, summarizing the results of questionneires on inflation, against recent criticism pp. 2596-601
- 10. FOREIGN CURRENCIES. Rep. Burleson inserted reports received from the House Public Works and Veterans! Affairs Committees showing the amount of foreign currencies used by each committee during recent periods. pp. 2616-7
- 11. REPORTS. Received the annual report of the Federal Trade Commission. p. 2617
- 12. RECORDS. Reps. Staggers and Merrow were appointed members of the Federal Records
  Council. p. 2563
- 13. HOUSING. The "Daily Digest" states that the Banking and Currency Committee, after hearings on housing legislation, "announced that it had agreed to consider the provisions of A. R. 2357 as approved by the Subcommittee on Housing in lieu of S. 57 as passed by the Senate." p. DlO6

#### ITEMS IN APPENDIX

- 14. COMMODITY IOANS. Rep. Short inserted a N. Dak. Legislature Resolution urging this Department to discontinue central testing and reestablish local elevator operator testing for the purpose of approving processing and applications for grain loans. p. A1366
- 15. FLOOD CONTROL. Rep. Short inserted a N. Dak. Legislature resolution urging Congress to act upon the construction of the Earrison water diversion unit. p. A1369
- 16. FARM PROGRAM. Rep. Gathings inserted a letter he had received, and his reply emphasizing that to own a large farm is not evil and that the large farm, as well as the small, has a right to participate in the price support program. pp. A1369-70

#### TEMPORARY SUSPENSION OF PROCESSING TAX ON PALM OIL

February 24, 1959.—Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

Mr. Mills, from the Committee on Ways and Means, submitted the following

#### REPORT

[To accompany H.R. 147]

The Committee on Ways and Means, to whom was referred the bill (H.R. 147) to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations or mixtures thereof, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

#### PURPOSE

The purpose of H.R. 147 is to suspend through June 30, 1960, the 3-cent-per-pound tax imposed on the first domestic processing of palm oil, palm-kernel oil, and fatty acids or salts derived therefrom, in order to place palm oil and palm-kernel oil on a competitive parity with coconut and babassu oils.

#### GENERAL STATEMENT

Public Law 85–235, approved August 30, 1957, suspends through June 30, 1960, the 3-cent-per-pound tax imposed on the first domestic processing of coconut oil by section 4511(a) of the Internal Revenue Code of 1954. This suspension, which was provided by action of the Senate in considering H.R. 2842 of the 1st session of the 85th Congress, places palm oil and palm-kernel oil at a competitive disadvantage, since such oils are used for the same general purposes as coconut oil and babassu oil on which no processing tax is imposed. To restore the competitive balance between palm oil and palm-kernel oil and competing coconut and babassu oils, your committee's bill would suspend the 3-cent-per-pound tax on the first domestic processing of such oils for the period which begins with the first day of the first month which begins more than 10 days after the date of enactment of the bill and ends with the close of June 30, 1960.

Your committee is unanimous in ordering the bill favorably reported



## Union Calendar No. 15

86TH CONGRESS 1ST SESSION

## H. R. 147

[Report No. 65]

#### IN THE HOUSE OF REPRESENTATIVES

January 7, 1959

Mr. Keogh introduced the following bill; which was referred to the Committee on Ways and Means

February 24, 1959

Committed to the Committee of the Whole House on the State of the Union and ordered to be printed

### A BILL

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

- Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That the tax imposed under section 4511 (a) of the Internal
- 4 Revenue Code of 1954 shall not apply with respect to the
- 5 first domestic processing of palm oil, palm-kernel oil, fatty
- 6 acids derived therefrom, or salts thereof, or of any combina-
- 7 tion or mixture solely because such combination or mixture
- 8 contains a substantial quantity of one or more of such oils,
- 9 fatty acids, or salts, during the period beginning with the
- 10 first day of the first month which begins more than 10 days

the close of June 30, 1960. 2

> 86TH CONGRESS 1ST SESSION

[Report No. 65]

Union Calendar No. 15

To suspend temporarily the tax on the processthereof. acids, salts, and combinations, or mixtures ing of palm oil, palm-kernel oil, and fatty Ву Мг. Квосн

Referred to the Committee on Ways and Means February 24, 1959 JANUARY 7, 1959

Committed to the Committee of the Whole House on the State of the Union and ordered to be printed





grantor of the trust reserves the right to change the trust beneficiaries even though in all other respects he has no interest in the corpus of the trust. Under the 1939 code, in the case of trusts created prior to January 1, 1939, a retained power to change beneficiaries could be relinquished if done so on or after January 1, 1940, or on or before December 31, 1947, without the imposition of a gift tax. In addition, as a result of the Technical Changes Act of 1953, in the case of mentally incompetent decedents who died after December 31, 1950, no Federal estate tax was imposed with respect to the corpus of a trust with a retained power to change beneficiaries if such property would have been free of gift tax had the power been relinquished under section 1000(e) of the 1939 code. This latter rule is applicable if the decedent was under a mental disability for a period beginning at least 2 months prior to December 31, 1947, and continuing to the date of his death. The rule of the Technical Changes Act of 1953 was extended by Public Law 414 of the 44th Congress to decedents dying after December 31, 1947.

Because of the limitations contained in the Technical Changes Act of 1953, and Public Law 414 of the 84th Congress, notwithstanding the incompetence of the decedent to relinquish a power, such decedent's gross estate would include all property with respect to which he had a retained power if the decedent was mentally incompetent for a period 3 months or more before December 31, 1947, and continued so until the date of his death if his death occurred after August 16, 1954. To place the estates of such decedents on a parity with estates of decedents dying in years to which the 1939 code applies, H.R. 1219 provides that the term "power" is not to include a power, the relinquishment of which during the period January 1, 1940, to December 31, 1957, would have been free of the gift tax imposed by the 1939 code as a result of section 1000(e) of such code. This new exception for mentally incompetent decedents will apply under the bill to all years from 1947 on so long as the decedent is mentally incompetent from October 1, 1947, to the date of his death.

This bill was unanimously reported by the Committee on Ways and Means, and I urge its adoption by the House.

Mr. BENTLEY. Mr. Specker, I would like to speak on behalf of my bill, H.R. 1219. My bill would amend section 2038 of the Internal Revenue Code of 1954, which relates to the treatment of revocable transfers under the estate tax, and it will limit its application in the case of certain mentally incompetent decedents.

Under section 2038 of the 1954 Internal Revenue Code, there is required to be included in the gross estate of the decedent—as an interest passing out of him at death—for estate tax purposes certain property held in trust where the trust grantor reserves the right to change beneficiaries of the trust, although he has otherwise divested himself of interest in the trust property.

My bill adds a provision to the 1954 code relating to persons who have been mentally incompetent for a period beginning at least 3 months prior to December 31, 1947, and who remain so until the date of their death. My bill provides that any powers such persons have at the date of their death to change beneficiaries of a trust they created are not to result in such property being included in their gross estate for estate tax purposes.

This legislation would extend under the 1954 code the same relief as existed under the 1939 code. The section involved in the 1939 code—section 811(d) (4)—was not carried over into the 1954 code. The relief granted by the 1939 code was limited to decedents dying before August 17, 1954. My bill amends the 1954 code to extend exactly the same estate tax relief provided under the 1939 code to estates of decedents dying after August 16, 1954.

Thus as a result of this bill, the exception for mentally incompetent persons will apply to all years from 1947 forward so long as the decedent involved is mentally incompetent from October 1, 1947, to the date of his death. I feel certain that had the decedents involved been mentally competent they undoubtedly would have relinquished their powers within the prescribed period, and as a result would not have had property in question included in their gross estate for estate tax purposes

I certainly hope the House takes favorable action on this badly needed legislation.

Mr. SIMPSON of Pennsylvania. Mr. Speaker, existing law requires that for Federal estate tax purposes there be included in the gross estate of a decedent property held in trust where the grantor of the trust has reserved the power to redesignate the beneficiaries even though in all other respects the grantor has fully divested himself of any interest in the trust property. The bill H.R. 1219 would alleviate a hardship that results under existing law where a person vested with a power of appointment fails to exercise that power because of his becoming mentally incompetent. Thus under the bill any powers that a person may have at the date of his death to change beneficiaries are not to result in such property being included in his gross estate where the failure to exercise the power is attributable to mental incompetency.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

#### TEMPORARY SUSPENSION OF PROC-ESSING TAX ON PALM OIL

Mr. MILLS. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H.R. 147) to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations or mixtures thereof.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Arkansas [Mr. MILLS]?

There being no objection, the Clerk read the bill, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the tax imposed under section 4511(a) of the Internal Revenue Code of 1954 shall not apply with respect to the first domestic processing of palm oil, palm-kernel oil, fatty acids derived therefrom, or salts thereof, or of any combination or mixture solely because such combination or mixture contains a substantial quantity of one or more of such oils, fatty acids, or salts, during the period beginning with the first day of the first month which begins more than 10 days after the date of the enactment of this Act and ending with the close of June 30, 1960.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

Mr. MILLS. Mr. Speaker, the bill, H.R. 147, which was introduced by our colleague on the Committee on Ways and Means, the gentleman from New York, the Honorable Eugene J. Keogh, and which was approved unanimouly by the Committee on Ways and Means, corrects an inequitable competitive situation arising from Public Law 85-235 which suspended through June 30, 1960, the tax of 3 cents per pound imposed upon the first domestic processing of coconut oil.

The tax on the first domestic processing of coconut oil is imposed by section 4511 of the Internal Revenue Code of 1954. This same section imposes the same 3 cents per pound tax on the first domestic processing of palm oil, palm kernel oil, and fatty acids or salts derived therefrom. All of these oils are used for broadly similar purposes such as in the production of soap. The temporary suspension of the tax on coconut oil had the unintended result of placing palm oil and palm kernel oil at a serious competitive disadvantage. This bill provides that the temporary suspension of tax through June 30, 1960, presently provided for coconut oil will be extended to palm oil and palm kernel oil.

Mr. SIMPSON of Pennsylvania. Mr. Speaker, H.R. 147 would provide for the suspension of the 3-cent-per-pound tax on the first domestic processing of palm oil and related products. This legislation would improve the competitive position of the oils affected by the bill with other oils on which Congress has suspended the tax otherwise imposed on the domestic processing.

#### FREE IMPORTATION OF TOURIST LITERATURE

Mr. MILLS. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H.R. 2411) to amend paragraph 1629 of the Tariff Act of 1930 so as to provide for the free importation of tourist literature.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Arkansas [Mr. Mills]?

There being no objection, the Clerk read the bill, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That (a) paragraph 1629 of the Tariff Act of 1930 is hereby amended by adding at the end thereof a new subparagraph to read as follows:

"(d) Tourist literature containing histor-"(d) Tourist literature containing historical, geographic, timetable, travel, hotel, or similar information, chiefly with respect to places or travel facilities outside the continental United States, issued by foreign governments or departments, agencies, or political subdivisions thereof, boards of trade, chambers of commerce, automobile associations or associations or associated the control of the control tions, or similar organizations or associa-tions."

(b) This Act shall be effective as to mer-chandise entered for consumption or withdrawn from warehouse for consumption on or after the day after the date of enactment of this Act.

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a motion to reconsider was laid on the table.

Mr. MILLS. Mr. Speaker, the purpose of H.R. 2411, which was introduced by our colleague from the State of Washington, the Honorable Don Magnuson, is to amend paragraph 1629 of the Tariff Act of 1930, a free-list provision, by adding at the end thereof a new subparagraph covering tourist literature issued by certain groups and which relates chiefly to places or travel facilities outside the continental United States.

The basic statutory language in the tariff schedules of the Tariff Act of 1930 does not specifically mention tourist literature. In the schedules of that act such literature is embraced within broader tariff provisions in several paragraphs, chiefly paragraph 1410. Certain classes of tourist literature have been carved out of the broader statutory provisions as a result of trade-agreement concessions and are presently dutiable at reduced rates of duty. Thus, the type of tourist literature that is principally covered by this bill is presently dutiable at the rate of 33/4 percent ad valorem if of bona fide foreign authorship and at the rate of 61/4 percent if not of such authorship. Paragraph 1629 provides for the free entry of public documents issued by foreign governments, and this provision has been held to include tourist literature issued wholly by or at the instance and expense of a foreign government or subdivision thereof. The purpose and effect of H.R. 2411 is to simplify the tariff treatment of such tourist literature and to extend the application of the duty-free treatment to a broader class of tourist literature.

During the course of consideration of an identical bill which was reported favorably to the House last year, and which passed the House unanimously, the Committee on Ways and Means was assured that this bill would not affect or in any way alter existing statutory controls on the importation of so-called subversive or propaganda material.

Favorable reports on this legislation were received from the Departments of State and Treasury, as well as an informative report from the Tariff Com- UNEMPLOYMENT mission.

The committee is unanimous in recommending the enactment of H.R. 2411.

Mr. SIMPSON of Pennsylvania. Mr. Speaker, this legislation would amend the Tariff Act so as to provide for the free importation of tourist literature relating to places or travel facilities outside the continental United States.

The Committee on Ways and Means was unanimous in approving this amendment to the Tariff Act.

#### PROVIDING FOR THE FREE ENTRY . OF CERTAIN CHAPEL BELLS

Mr. MILLS. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H.R. 3681) to provide for the free entry of certain chapel bells imported for the use of the Abelard Reynolds School No. 42, Rochester, N.Y.

The SPEAKER. Is there objection to the request of the gentleman from Arkansas [Mr. Mills]?

There being no objection, the Clerk

read the bill, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Secretary of the Treasury is authorized and directed to admit free of duty twenty-five chapel bells, which are more particularly described as two fully chromatic octaves, twenty-five bells, in the key of C, number 22 size, imported for the use of the Abelard Reynolds School Numbered 42, Rochester,

The bill was ordered to be engrossed and read a third time, was read the third time, and passed, and a notion to reconsider was laid on the table.

Mr. MILLS. Mr. Speaker, the purpose

of H.R. 3681, which was unanimously reported by the Committee on Ways and Means, is to authorize and direct the Secretary of the Treasury to admit free of duty 25 chapel bells imported for the use of the Abelard Reynolds School, No. 42, Rochester, N.Y. The Committee on Ways and Means was advised, during the course of consideration of an identical bill which was reported favorably to the House last year, that the bells range from to to 8 inches in diameter, and would be used for the musical training and appreciation of students at the school, remaining the property of the school. The committee was further advised that these bells are not manufactured in the United States.

Mr. SIMPSON of Pennsylvania. Mr. Speaker, as explained by the distinguished chairman of the Committee on Ways and Means, the legislation which has just passed the House would permit the importation duty free of a set of chapel bells for the use of the Abelard Reynolds School, No. 42, in Rochester,

In the consideration of this legislation the Committee on Ways and Means was informed that bells of the type that would be authorized for importation under this legislation are not manufactured in the United States. The Committee on Ways and Means was unanimous in approving this legislation.

COMPENSATION EMPLOYEES-FEDERAL FOR TREATMENT OF ACCRUED AN-NUAL LEAVE

Mr. MILLS. Mr. Speaker, I ask unanimous consent for the immediate consideration of the bill (H.R. 3472) to repeal section 1505 of the Social Security Act so that in determining eligibility of Federal employees for unemployment compensation their accrued annual leave shall be treated in accordance with State laws, and for other purposes.

The Clerk read the title of the bill.

The SPEAKER. Is there objection to the request of the gentleman from Ar-

kansas [Mr. MILLS]?

Mr. MARSHALL. Mr. Speaker, reserving the right to object, I would like to ask a few questions about this bill.

I wonder if the chairman could tell me in connection with this particular bill what the attitude of the committee

is in reference to it.

Mr. MILLS. Mr. Speaker, the purpose of H.R. 3472, which was introduced by our colleague on the Committee on Ways and Means, the gentleman from Rhode Island, the Honorable AIME J. FORAND, is to repeal section 1505 of the Social Security Act so that in determining eligibility of Federal civilian employees for unemployment compensation their accrued annual leave shall be treated in accordance with State laws.

Title XV of the Social Security Act, which established the Federal employees' unemployment insurance program, provides for the administration of that program by the States under agreements with the Federal Government. Section 1505 of this title, however, presently provides that no compensation may be paid to a Federal employee during a period subsequent to separation from Federal service when he is being paid for accrued annual leave. This bill, by repealing section 1505, would make the award of unemployment compensation to a separated Federal civilian employee while he has accrued annual leave depend upon the provisions of the appropriate State unemployment compensation law.

The Federal civilian worker would then be treated in exactly the same manner as workers in private industry who receive similar annual leave payments

upon separation.

Favorable reports on similar legislation last year were received from the Departments of Labor, Treasury, and Health, Education, and Welfare, as well as an informative report from the U.S. Civil Service Commission.

This bill was unanimously reported by the Committee on Ways and Means.

The committee reached the conclusion it did about the bil because the Federal civilian worker would then, under this bill, be treated exactly in the same manner, with respect to annual leave payments, as workers in private industry who receive similar annual leave payment upon separation.

Mr. MARSHALL. Can the gentleman tell me whether or not in some States employees are eligible to collect

## -CH. H. R. 147

DESCRIPTION OF A STREET AND A STREET OF A STREET

Mary 1

## AN ACT



86TH CONGRESS 1ST SESSION

## H. R. 147

#### IN THE SENATE OF THE UNITED STATES

March 24, 1959

Read twice and referred to the Committee on Finance

## AN ACT

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That the tax imposed under section 4511 (a) of the Internal
- 4 Revenue Code of 1954 shall not apply with respect to the
- 5 first domestic processing of palm oil, palm-kernel oil, fatty
- 6 acids derived therefrom, or salts thereof, or of any combina-
- 7 tion or mixture solely because such combination or mixture
- 8 contains a substantial quantity of one or more of such oils,
- 9 fatty acids, or salts, during the period beginning with the
- 10 first day of the first month which begins more than 10 days

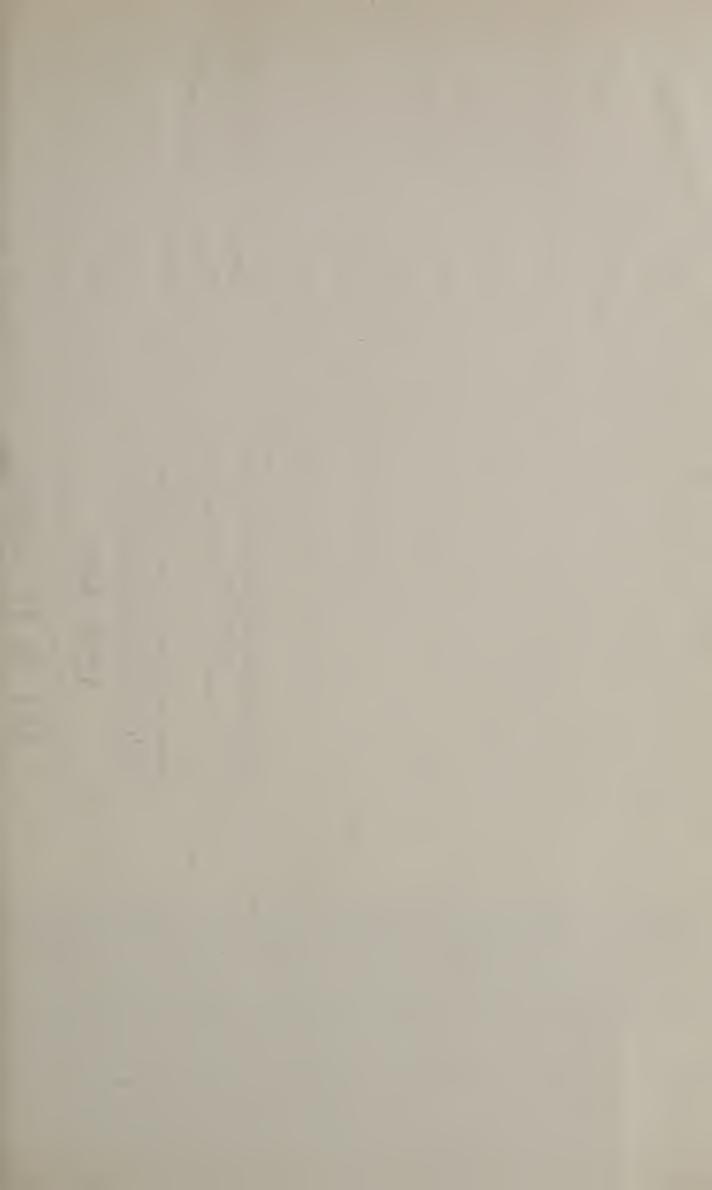
- 1 after the date of the enactment of this Act and ending with
- 2 the close of June 30, 1960.

Passed the House of Representatives March 23, 1959.

Attest:

RALPH R. ROBERTS,

Clerk.

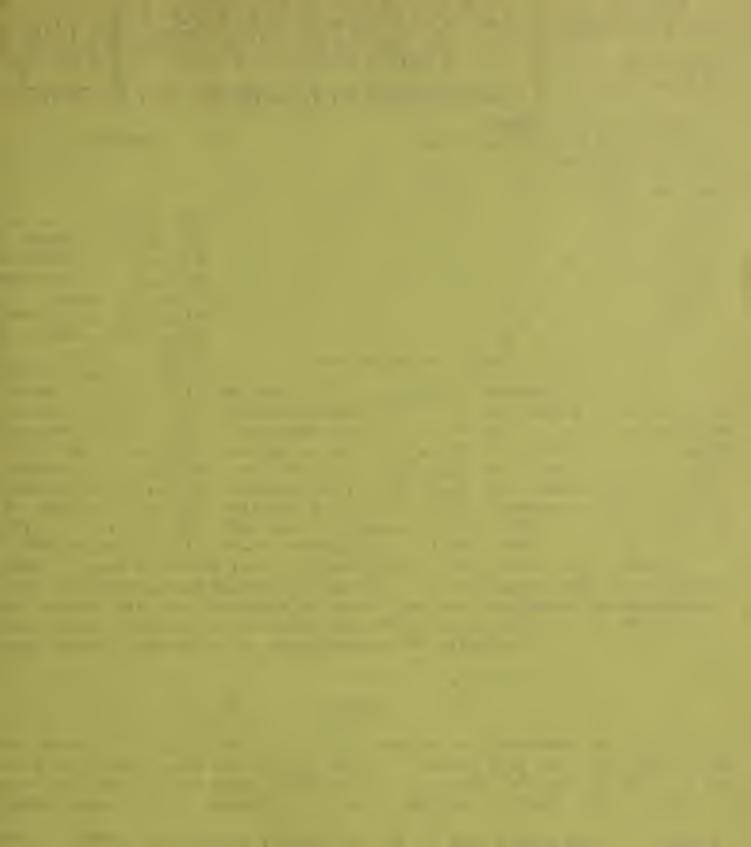


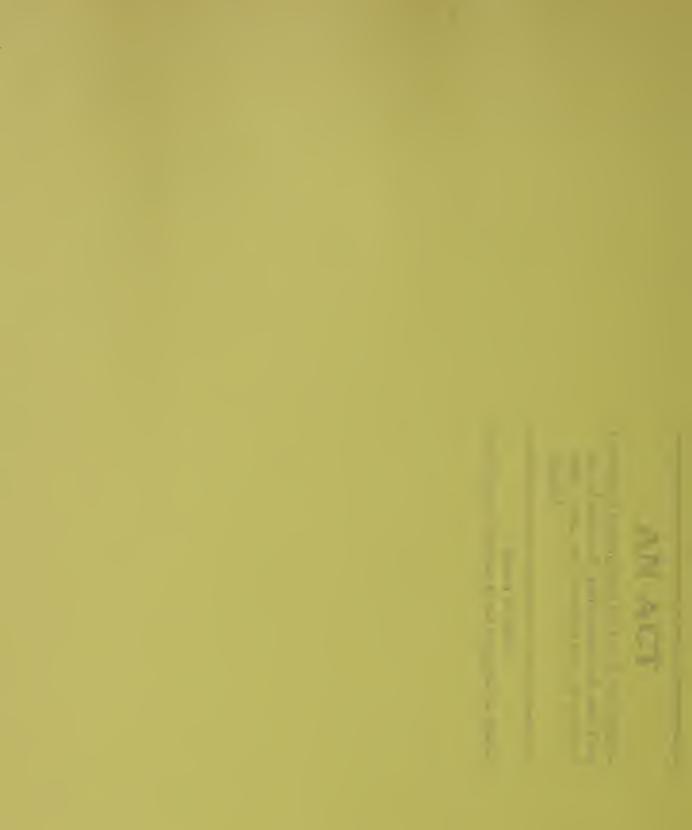
# AN ACT

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

March 24, 1959

Read twice and referred to the Committee on Finance





# ONGRESSIONAL ROCEEDINGS

OF INTEREST TO THE DEPARTMENT OF AGRICULTURE

OFFICE OF BUDGET AND FINANCE

(For Department Staff Only)

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committee ordered reported	Barrett nomination Savaral	representatives submitted	

committee ordered reported Barrett nomination. Several representatives submitted and Rep. Hechler discussed measures to provide for acceleration of reforestation. programs. Reps. Fountain and Dwyer/introduced and discussed bills to establish permanent Advisory Commission on Intergovernmental Relations.

### HOUSE

- 1. FEED GRAINS. The Agriculture Committee reported with amendment H. R. 5432, to amend the Agricultural Act of 1949 so as to provide that the price support for oats, rye, barley, and grain sorghums shall be established on the basis of the feeding value of the commodity in relation to corn (H. Rept. 336). p. 6816
- 2. APPROPRIATIONS The Shipley subcommittee of the Post Office and Civil Service Committee ordered reported H. R. 6134, to amend the Federal Employees Pay Act of 1945 so as to eliminate the authority to charge to certain current appropriations or/allotments the gross amount of the salary earnings of Federal employees for certain pay periods occurring in part in previous fiscal years. p. D328
- 3. ELECARIFICATION. Began debate on H. R. 3460, to amend the TVA Act of 1933 so as to provide for the issuance of revenue bonds by TVA to finance additions to its power system. pp. 6761-89

HOUSING. Rep. Staggers urged the Rules Committee to clear H. R. 2357, the housing bill for 1959. p. 6790

- 5. FARM PROGRAM; PRICES. Rep. Ruess inserted the final report of the American Assembly meeting on "Wages, Prices, Profits, and Productivity," which included the following recommendation: "As one means of achieving price stability, the government should work toward a freer market in agricultural products, reflecting advances in productivity. Special measures should be provided to ameliorate economic hardships upon individuals." pp. 6792-4
- 6. PURCHASING. Rep. Dent urged enactment of his bill H. R. 5679, the buy American bill to require increased government purchases from U. S. manufacturers, criticized recent "purchases by REA affiliates and TVA of power producing equipment from foreign manufacturers," and inserted several items discussing the situation. pp. 6801-9
- 7. FLOOD CONTROL. Received from the Budget Bureau a proposed bill "to provide uniform cost-sharing standards for non-Federal entities\_/cooperating with the Federal Government in flood control or flood prevention projects"; to Public Works Committee. p. 6816
- The Post Office and Civil Service Committee has prepared a "com-8. PERSONNEL. mittee print." "How Personnel Is Recruited for Federal Service." Copies are not available from this office or the committee, but can be purchased from the Superintendent of Documents, GPO, for 40 cents each.

### SENATE

- 9. NOMINATIONS. The Agriculture Committee ordered reported the nomination of Frank Barrett to be General Counsel of this Department and a member of the CCC Board of Directors; and the nominations of Glen R. Harris and J. Pittman Stone to be members of the FCA Federal Farm Credit Board. p. D323
- 10. FATS AND OILS. The Finance Committee "approved for reporting" H. R. 147, to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

### ITEMS IN APPENDIX

11. ELECTRIFICATION. Rep. Evins inserted two statements contending that H. R. 3460 the TVA self-financing bill, contains "safeguards against loss of congressional control over TVA." pp. A3763-4
Extension of remarks of Rep. Evins and insertion of several statements sup-

porting the TVA self-financing bill. pp. A3769-71

Rep. Santangelo inserted a speech by chairman Vogel, TVA, stating that a "vigorous competition" between private and public power "can be healthy for America." pp. A3790-3

- 12. FARM PROGRAM. Extension of remarks of Rep. Broomfield stating that "consumers, taxpayers, our President, and Secretary of Agriculture and our farmers" are opposed to price supports, that Congressmen should "catch up to the will of the people," and that his bill to give food to Alaskan homesteaders will help solve the surplus problem. p. A3772
- 13. FUTURE FARMERS. Rep. Everett inserted a speech by the Vice President of Future Farmers of America setting forth the goals of leadership, cooperation, and citizenship in the FFA. pp. A3777-8
- 14. FOREIGN AID. Rep. Wolf inserted an article stating that America sends too much military aid and not enough economic aid to certain countries. pp. A3781-2

# Daily Digest

HIGHLIGHTS

House debated TVA self-financing bill.

### Senate

### Chamber Action

The Senate was not in session today. Its next meeting will be held Thursday, May 7, at noon.

### Committee Meetings

(Committees not listed did not meel)

### NOMINATIONS, AND WHEAT PROGRAM

Committee on Agriculture and Foxestry: Committee, in executive session, ordered favorably reported the nominations of former Senator Frank Barrett, to be General Counsel, Department of Agriculture, and a member of the Board of Directors of the Commodity Credit Corporation; and Glen R. Harris, of California, and J. Pittman Stone, of Mississippi, both to be members of the Federal Farm Credit Board, Farm Credit Administration.

Also, the committee continued in its executive consideration of pending wheat legislation, but took no final actions, and recessed subject to call of the Chair.

### APPROPRIATIONS—NAVY

Committee on Appropriations: Subcommittee continued its hearings on fiscal 1960 budget estimates for the Department of Defense, with testimony on Navy provisions of the bill from Secretary Thomas S. Gates, Jr., Adm. James S. Russell, Vice Chief of Naval Operations, and Gen. Randloph McC Pate, Commandant, U.S. Marine Corps, who were accompanied by their associates.

Hearings continue tomorrow with testimony from Air Force officials.

### APPROPRIATIONS—HEW

Committee on Appropriations: Subcommittee continued its hearings on fiscal 1960 budget estimates for the Departments of Labor and Health, Education, and Welfare, with testimony in behalf of funds for the National Institutes of Health from Assistant Surgeon General James A. Shannon, Director, NIH, who was accompanied and assisted by the directors of the various institutes.

Hearings were recessed subject to call of the Chair.

### APPROPRIATIONS—PUBLIC WORKS

Committee on Appropriations: Subcommittee continued its hearings on fiscal 1960 budget estimates for public works, with testimony on items as indicated from the following witnesses: Senators Engle and Kuchel, on several California projects; Representative Baldwin, on San Francisco Bay and Stockton deepwater channel; Representative Gubser, on Santa Cruz Harbor and San Lorenzo flood control; Representative Hagen, on Terminus and Success Dams; Representative McFall, on New Hogan Dam; Representative Teague of California, on Santa Clara River, Santa Maria Valley, and Stewart Canyon projects; Representative Younger, on Redwood City Harbor; Representative Clement Miller, of California, on Humboldt Harbor project and other harbor projects, all of which projects are in California; and Senator Martin, on Upper Mississippi Valley flood

Hearings continue tomorrow.

### COMMITTEE BUSINESS

Committee on Finance: Committee, in executive session, ordered favorably reported the nominations of Joseph E. Talbot, of Connecticut, to be a member of the U.S. Taliff Commission; Robert Higgins, of California, to be collector of customs at customs collection district No. 28, San Francisco; and Stanley O. Styles, of New York, to be Comptroller of Customs, with headquarters at New York.

The committee also approved for reporting H.R. 147, to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof; and H.R. 3686, to direct free entry of 25 chapel bells imported for the use of a Rochester, N.Y., school.

### MUTUAL SECURATY

Committee on Foreign Relations: Committee continued its hearings, in open and executive sessions, on the proposed mutual security program for fiscal 1960, with testimony on military aspects of the program from Secretary of Defense Neil H. McElroy, and Air Force Chief of Staff Gen. Thomas D. White.

Hearings continue tomorrow.

### FRAUDULENT ADVERTISING

Committee on Government Operations: The Permanent Subcommittee on Investigations concluded its hearings on S. 550, to prohibit the perpetration of fraud in connection with the conduct in interstate or foreign commerce of certain sales activities, after hearing the testimony of Leonard Miller, president, Lenders Service Corp., Los Angeles.

### ALASKA TRANSPORTATION MATTERS

Committee on Interstate and Foreign Commerce: Committee continued hearings on S. 1507, to make the Interstate Commerce Act applicable to transportation by water between Alaskan ports and other U.S. ports; S. 1508, to provide for economic regulation of the Alaska Railroad under the Interstate Commerce Act; and S. 1509, to provide "grandfather" rights for certain Alaskan carriers, with testimony from Paul Hall, United Maritime Union, Washington, D.C., and Daniel J. Seid, president, Coastwise Line, San Francisco.

Hearings continue tomorrow.

### NOMINATION

Committee on Interstate and Foreign Commerce: Committee continued its hearings on the nomination of

Lewis L. Strauss, of New York, to be Secretary of Commerce, with testimony from the nominee, and Dr. Edward Teller, Director, Radiation Laboratory, Livermore, Calif.

Hearings continue tomorrow.

### VETERANS

Committee on Labor and Public Welfare: Subcommittee on Veterans' Affairs continued its hearings on bills relating to the readjustment of benefits for the post-Korean veterans, with testimony from Representative Wolf; Rubin Johnson, National Farmers Union; and James G. Larkin, director, Veterans' Affairs and Selective Service Center, Boston University.

Hearings continue tomorrow.

### **INVESTIGATION**

Select Committee on Improper Activities in the Labor or Management Field: Committee continued its hearings with regard to certain activities of the New York Newspaper & Mail Deliverers' Union, with testimony from members of the committee's staff and numerous New York witnesses.

Hearings continue tomorrow.

### House of Representatives

### Chamber Action

Bills Introduced: 42 public bills, H.R. 6901-6942; 26 private bills, H.R. 6943-6963; and 12 resolutions, H.J. Res. 368-374, H. Con. Res. 169-171, and H. Res. 262 and 262, were introduced.

Bills Reported: Reports were filed as follows:

H.R. 2193, designating the Coyote Valley Reservoir in California as Lake Mendocino (H. Rept. 335);

H.R. 5432, relating to adjustment of price supports for oats, rye, barley, and grain sorghums, amended (H. Rept. 336);

H.R. 2318, to provide for the regulation of closing-out and fire sales in the District of Columbia (H. Rept. 337):

H.R. 2322, to exempt certain common carriers of passengers from the mileage fax imposed by act of July 1, 1902, and from certain other taxes (H. Rept. 338);

H.R. 2511, relative to exemption from civil liability of certain persons in connection with apprehension of persons suspected of merchandise thefts in District of Columbia (H. Rept. 339);

H.R. 4072, relative to regulation of the practice of dentistry in the District of Columbia and for the protection of the people from empiricism in relation thereto (H. Rept. 340); and

H.R. 4454, to eliminate the requirement that certain District of Columbia corporations be managed by not more than 15 trustees.

Pages 6816-6817

Joint Meeting: The calling of a recess was made in order on Tuesday, May 12, for the purpose of receiving in a joint congressional meeting the King of the Belgians.

Page 6761

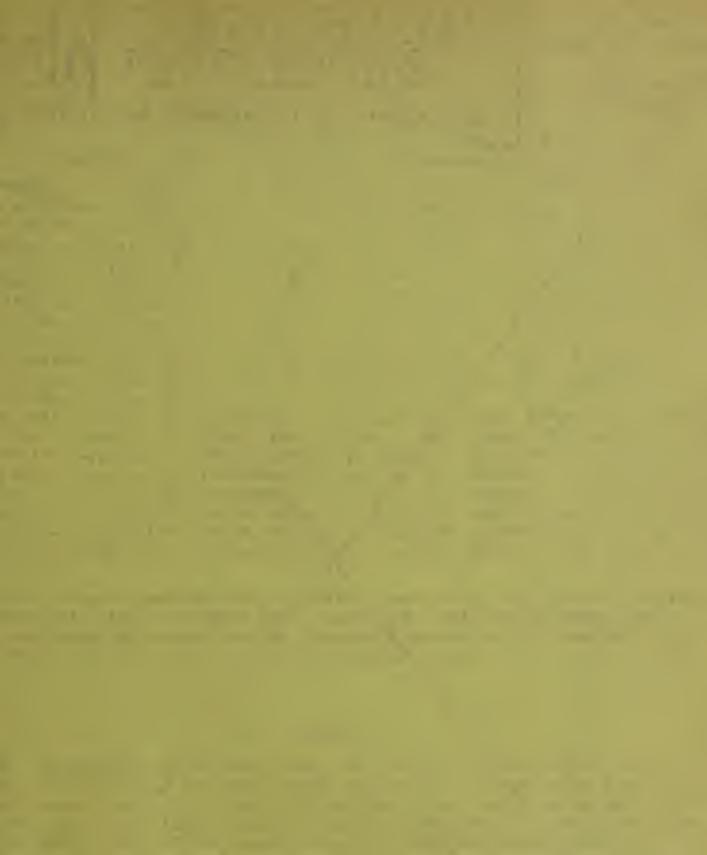
Authority To Sit. Subcommittee on Roads of the Committee on Public Works was granted authority to sit during the sessions of the House for the balance of the week.

Committee Travel Authority: Adopted H. Res. 249, amending H. Res. 91 (86th Cong.) relative to extending travel authority of the Committee on Public Works to include Canada.

Page 6761

TVA Power Financing: By a voice vote the House adopted H. Res. 260, an open rule providing for 4 hours of debate on H.R. 3460, to amend the TVA Act of 1933 relative to financing its power program with proceeds from revenue bonds. After consuming all time allocated for general debate and reading the first section of the bill the House deferred further action on the legislation to Thursday.

Pages 6761-6789





# Digest of Congressional Proceedings

OF INTEREST TO THE DEPARTMENT OF AGRICULTURE

OFFICE OF BUDGET AND FINANCE

(For Department Staff Only)

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HIGHLIGHTS: Senate committee reported Barrett nomination. Rep. Langen discussed his proposed bill for incremental price supports for small grain crops. Sen. Kennedy and others introduced and Sen. Kennedy discussed bill to transfer to HEW responsibility for distribution of surplus food to needy.

### SENATE

1. WHEAT. Agriculture and Forestry Committee Print No. 4, dated May 7, with respect to the 1960 and 1961 wheat crops, would: (1) Provide price support at 85 percent of parity; (2) limit price support to any person in any year to \$35,000; (3) reduce farm acreage allotments 20 percent; (4) impose penalties on the actual yield of the excess acres (or double the normal yield, if the actual yield is not shown); (5) increase the marketing penalty to the basic support rate (85 percent of parity); (6) reduce the 15 acre exemption to 12 and restrict it to farms which planted wheat in 1957, 1958 or 1959; (7) make the 200 by shel exemption inapplicable; and (8) remove the 30-acre limitation on the feed wheat exemption.

In addition the bill would permanently repeal authority to support prices to noncooperators for wheat, cotton, rice, peanuts, or tobacco. Price support for 1960 and 1961 crop wheat would not be made available outside the commercial area and would not be made available if acreage allotments were not in effect. For these two years the right to withdraw wheat stored from a previous crop to avoid penalty whenever actual production falls below the normal production of the farm acreage allotment would be restricted to farms complying with their allotments.

- NOMINATIONS. The Agriculture and Forestry Committee reported the nomination of Frank Barrett to be General Counsel of this Department and a member of the CCC Board of Directors; and the nominations of Glen R. Harris and J. Pittman Stone to be members of the FCA Federal Farm Credit Board. p. 6827
- 3. RECLAMATION. Continued debate on S. 44, to authorize Interior to construct the San Luis unit of the Central Valley project, Calif. pp. 6882-6908

Agreed to an amendment by Sen. Russell to provide that none of the newly irrigated land shall be used for the production of any basic agricultural commodity, as defined in the Agricultural Act of 1949, if the total supply of the commodity for the marketing year in which the bulk of the crop would normally be marketed is in excess of the normal supply, unless the Secretary of Agriculture authorizes an increase in production of the commodity in the interest of national security. p. 6882

Several Senators discussed the cost of the project, and Sen. Williams, Del., quoted from a letter he had received from this Department stating: "On the basis of this acreage indicated, the Federal and non-Federal investment cost

of irrigation would be about \$1,576 per acre." p./6884

- 4. FATS AND OILS. The Finance Committee reported without amendment H. R. 147, to suspend temporarily the tax on the processing of palm oil, palm kernel oil, and fatty acids, salts, and combinations, or mixtures thereof (S. Rept, 241). p. 6827
- 5. FORESTRY. Sen. Gore inserted a newspaper editorial, "More Forest Development Funds Will Spark Montana Growth," commending the report of the Secretary, "Program for National Forests." p. \$45
- 6. FOREIGN AID. Sen. Humphrey inserted an erticle, "The Fits and Starts of Foreign Aid," discussing the foreign aid program. pp. 6842-4
- 7. WATERSHEDS. Received from the Budget Bureau a report on plans for works of improvement on the following watersheds: Little Paint Creek, Ala., Bldg. Park, Iowa, Jennings Creek, Tenn., and American Fork-Dry Creek, Utah; to Agriculture and Forestry Committee. /p. 6821

Received from the Budget Bureau a report on plans for improvements on the following watersheds: Frye Creek-Stockton Wash., Ariz., Brule Creek, S. Dak., and Sulphur Creek (supplement), Tex.; to Public Works Committee. p. 6822

- 8. DAIRY PRODUCTS; CCC. Received from GAO a report on the review of additional costs incurred by CCC in using tin cans for packaging non at dry milk and processed cheese for donation abroad. p. 6821
- 9. FLOOD CONTROL. Received from the Budget Bureau a proposed bill to provide uniform cost sharing standards for non-Federal entities cooperating with the Federal Government in flood control or flood prevention projects; to the Public/Works Committee. p. 6822
- Received a Tex. Legislature resolution favoring enactment of 10. WATER RIGHTS. legislation to "preserve the water rights of the individual and the States to prevent Federal usurpation of those rights." p. 6822
- PUBLIC LANDS; MINERALS. Received an Alaska Legislature resolution favoring enactment of legislation to protect the rights of Alaska homesteaders to the minerals on homestead lands. p. 6823

SENATE

REPORT No. 241

### TEMPORARY SUSPENSION OF PROCESSING TAX ON PALM OIL

May 7, 1959.—Ordered to be printed

Mr. Byrd of Virginia, from the Committee on Finance, submitted the following

### REPORT

[To accompany H.R. 147]

The Committee on Finance, to whom was referred the bill (H.R. 147) to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations or mixtures thereof, having considered the same, report favorably thereon without amendment and recommend that the bill do pass.

#### PURPOSE

The purpose of H.R. 147 is to suspend through June 30, 1960, the tax on the processing of palm oil, palm-kernel oil, and fatty acids or salts derived therefrom.

#### GENERAL STATEMENT

Public Law 85–235, approved August 30, 1957, suspends through June 30, 1960, the 3-cent-per-pound tax imposed on the first domestic processing of coconut oil by section 4511(a) of the Internal Revenue Code of 1954. This suspension, which was provided by action of the Senate while considering H.R. 2842 of the 1st session of the 85th Congress, places palm oil and palm-kernel oil at some competitive disadvantage since part of these oils processed in the United States are used for the same general purposes as coconut oil and babassu oil on which the processing tax has been suspended.

In order to restore this competitive balance the bill H.R. 147 would suspend the 3-cent-per-pound tax for the period which begins with the first day of the first month which begins more than 10 days after the date of enactment of the bill and ends with the close of June 30, 1960, the same date on which the existing suspension of the tax on coconut

oil ends.

#### DEPARTMENTAL REPORTS

The Department of Commerce favors enactment of this proposed

legislation.

The Department of Treasury had no comment to make on the general merits of the proposed legislation but advised that the annual loss of revenue resulting from enactment may approximate \$1 million. The U.S. Tariff Commission submitted the following report:

U.S. Tariff Commission, Washington, March 31, 1959.

Memorandum on H.R. 147, 86th Congress, a Bill To Suspend Temporarily the Tax on the Processing of Palm Oil, Palm-Kernel Oil, and Fatty Acids, Salts, and Combinations, or Mixtures Thereof

Purpose of the bill

The purpose of H.R. 147 is to suspend until July 1, 1960, the 3-cent-per-pound tax imposed by section 4511(a) of the Internal Revenue Code of 1954 (hereinafter designated "IRC") upon the first domestic processing of palm oil, palm-kernel oil, fatty acids derived therefrom, or salts thereof, or of any combination or mixture solely because such combination or mixture contains a substantial quantity of such oils, fatty acids, or salts. H.R. 147 would be effective during the period beginning with the first day of the first month which begins more than 10 days after the date of the enactment of the legislation and ending with the close of June 30, 1960.

History of processing tax

Section 4511(a) IRC provides as follows:

"There is hereby imposed upon the first domestic processing of eoconut oil, palm oil, palm-kernel oil, fatty acids derived from any of the foregoing oils, salts of any of the foregoing (whether or not such oils, fatty acids, or salts have been refined, sulphonated, sulphated, hydrogenated, or otherwise processed), or any combination or mixture containing a substantial quantity of any one or more of such oils, fatty acids, or salts, a tax of 3 cents per pound, to be paid

by the processor." This tax was imposed originally by the Revenue Act of 1934. While the tax was originally included in a revenue act, it was not adopted for revenue purposes but principally to protect a product of the dairy industry, namely, butter, and other domestically produced edible fats and oils, especially cottonseed oil. At that time large quantities of coconut oil were used in margarine, which competed with butter, and substantial quantities of palm oil were used in shortening where it competed with cottonseed oil. Although very little palm-kernel oil was used in either margarine or shortening it was included in the tax provision, presumably because it is similar to coconut oil and could be substituted for it.

Very little coconut oil has been used in margarine during the last decade, and Congress, by section 3 of the act approved August 30, 1957 (Public Law 85–235), suspended the 3-cent-per-pound processing tax on coconut oil until the close of June 30, 1960. The bill under consideration would suspend until the close of June 30, 1960, the tax on

the other products named in section 4511(a) IRC.

Description and uses

Palm oil is a semisolid fat somewhat similar to tallow. It is obtained from the outside fleshy part of the fruit of the oil palm, the seed

of which yields palm-kernel oil.

The principal use of palm oil in the United States is in the tinplate and terneplate industries, where it serves to prevent oxidation in the plating baths. Imports used for this purpose are exempt from the tax by section 4512 IRC. Relatively small quantities are used in metalworking, lubricants, soaps, and in shortening and other edible products.

Palm-kernel oil is obtained from the seed kernel of the palm fruit, which, as mentioned above, also yields palm oil. It is one of the

so-called lauric-acid oils, similar to coconut and babassu oils.

Palm-kernel oil is used in the United States principally in edible products such as biscuits, crackers, and confectionery. Small quantities are used in soaps and other industrial products.

Inport duties and processing taxes

As indicated above, the processing tax is in effect an import duty, although in the strictly legal sense it is an internal tax. The term "duty," as hereinafter used, refers to status under the tariff laws.

Palm oil is duty free but is subject to the processing tax of 3 cents per pound, except when used in the manufacture of iron or steel products, or in tinplate or terneplate. Palm-kernel oil is dutiable at one-half cent per pound unless denatured; if denatured, it is duty free. Whether denatured or not, palm-kernel oil is subject to a processing tax of 3 cents per pound.

It will be noted that coconut oil, the principal competitor of palm-kernel oil, is free of duty if of Philippine origin and, until June 30, 1960, also free of the 3-cent-per-pound processing tax. Babassu oil, which competes directly with coconut oil, is free of duty and processing tax.

U.S. production and imports

No palm oil is produced in the United States; all that is consumed in the United States is imported. Likewise, all palm-kernel oil consumed in the United States is imported (either as oil or as kernels). The Belgian Congo is the principal source of both palm oil and palm-kernel oil.

Imports of palm oil averaged 45 million pounds during the 5-year period 1952-56. Imports were 19 million pounds in 1957 and 28

million pounds during the first 8 months of 1958.

Imports of palm-kernel oil averaged 40 million pounds during the 5-year period 1952-56. Imports were 50 million pounds in 1957 and 36 million in the first 8 months of 1958. The major part of the imports of palm-kernel oil in recent years has consisted of the dutiable-

edible grade.

Imports of coconut oil and copra, in terms of oil, averaged 569 million pounds during the 5-year period 1952–56. Imports were 589 million pounds in 1957 and 396 million pounds in the first 8 months of 1958. These imports were almost all from the Philippines. Imports of babassu oil, all from Brazil, have been negligible in most of the years since 1951.

Probable effects of enactment of H.R. 147

Most of the palm oil imported into the United States is used in the tinplate and terneplate industries and therefore is free of the 3-centper-pound processing tax. Consequently, suspension of the processing tax on palm oil would have no effect on imports for this use. Suspension of the tax, however, would tend to reduce the price of palm oil used for other purposes. This would tend to expand the consumption of palm oil in those uses for which it is suitable. use in soaps, lubricants, and metalworking, palm oil competes largely with tallows and greases. Since tallows and greases are considerably cheaper than palm oil, it is not likely that the suspension of the tax would increase the use of palm oil in inedible products to any appreciable extent. In edible products cottonseed oil and soybean oil would appear to be most competitive with palm oil. Price differences here are not great, so that suspension of the tax could conceivably result in a moderate increase in the use of palm oil in this field. States, it may be noted, however, is on a very substantial export basis with respect to tallows and greases as well as cottonseed and soybean

The suspension of the 3-cents-per-pound processing tax on palmkernel oil would still leave this oil subject to a duty of one-half cent per pound if suitable for use in edible products. It would be dutyand-tax free if rendered unfit for use as food. Coconut oil, the principal competitor of palm-kernel oil, will enter duty-and-tax free (from the Philippines, the main source) until June 30, 1960. Consequently, if the tax is suspended for this period on palm-kernel oil, such oil, when denatured for use in inedible products, would be on an equal tax basis (duty- and tax-free) with coeonut oil, but it would still be at a disadvantage of one-half cent per pound, taxwise, when not denatured and therefore suitable for food. Babassu oil, like coconut oil of Philippine origin, is duty- and tax-free. Suspension of the tax on palm-kernel oil would restore the competitive position, which existed before the suspension of the tax on coconut oil, with respect to its principal competitor—coconut oil—and place it in a more favorable position than existed before with respect to babassu oil. This would tend to maintain or increase the use of palm-kernel oil compared with the uses of coconut and babassu oils.

86TH CONGRESS 1ST SESSION

## H. R. 147

[Report No. 241]

### IN THE SENATE OF THE UNITED STATES

March 24, 1959

Read twice and referred to the Committee on Finance

May 7, 1959

Reported by Mr. Byrn of Virginia, without amendment

### AN ACT

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

- 1 Be it enacted by the Senate and House of Representa-
- 2 tives of the United States of America in Congress assembled,
- 3 That the tax imposed under section 4511 (a) of the Internal
- 4 Revenue Code of 1954 shall not apply with respect to the
- 5 first domestic processing of palm oil, palm-kernel oil, fatty
- 6 acids derived therefrom, or salts thereof, or of any combina-
- 7 tion or mixture solely because such combination or mixture
- 8 contains a substantial quantity of one or more of such oils,
- 9 fatty acids, or salts, during the period beginning with the
- 10 first day of the first month which begins more than 10 days

after the date of the enactment of this Act and ending with 1

Reported without amendment

MAY 7, 1959

the close of June 30, 1960. 2

Passed the House of Representatives March 23, 1959.

Attest:

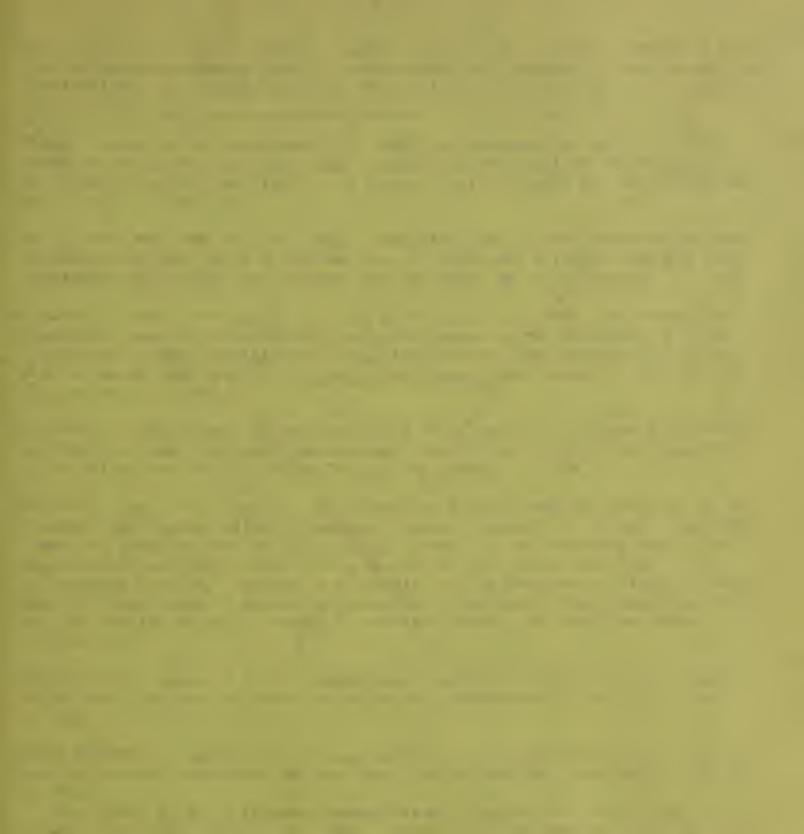
RALPH R. ROBERTS,

Clerk.

To suspend temporarily the tax on the processacids, salts, and combinations, or mixtures ng of palm oil, palm-kernel oil, and fatty

Read twice and referred to the Committee on Finance

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1ST SESSION Report No. 241]



Sexate may 20, 1959

- 9. FATS AND OILS. Passed without amendment H. R. 147, to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof. This bill will now be sent to the President. p. 7714
- 10. ROADS. Passed without amendment H. R. 4695, to increase the period in which actual construction shall commence on rights-of-way acquired in anticipation of highway construction from 5 to 7 years. This bill will now be sent to the President. p. 7719
- 11. SUGAR. Received from the President a certified copy of the International Sugar Agreement of 1958, dated at London, Dec. 1, 1958, and a report from the State Department explaining the purposes and provisions of the agreement. p. 7682
- 12. RESEARCH. Passed over, at the request of Sen. Engle, S. 690, to provide for increased research on the industrial use of agricultural products. p. 7702

  Received a Nebr. Legislature resolution favoring enactment of legislation for the establishment of a soil and water research laboratory in the Great Plains area. p. 7685
- 13. PERSONNEL. Passed over, at the request of Sen. Keating, S. 91 and H. R. 4601, to limit to cases involving the national security the prohibition on payment of annuities and retired pay of Federal employees. p. 7702
- 14. FORESTRY. The "Daily Digest" states that the Public Lands Subcommittee of the Interior and Insular Affairs Committee ordered reported to the full committee "numerous bills pending on its calendar" after hearing testimony from representatives from various departments, including this department. p. D375

Received a Calif. Legislature resolution urging Congress to withhold enactment of legislation to establish wilderness areas until recommendations are received from the National Outdoor Recreation Resources Review Commission.
p. 7686

- 15. CONSERVATION. Received an Ill. Legislature resolution favoring establishment of a Youth Conservation Corps to aid in the conservation of natural resources. p. 7685
- 16. WATER RESOURCES. Passed without amendment S. 300, to provide for the establishment of a study commission for the Guadalupe-San Antonio River Basins, Tex. p. 7718

Sen. Case, S. Dak., inserted several items relating to costs for the development of water resources, including a report and proposed bill from the Budget Bureau to provide for the establishment of uniform cost-sharing standards for flood protection projects. pp. 7721-8

17. LEGISLATIVE PROGRAM. Sen. Johnson announced that the Treasury-Post Office appropriation bill for 1960 will be considered next week. p. 7684

### HOUSE

18. AGRICULTURAL APPROPRIATION BILL FOR 1960. Passed with amendment this bill, H. R. 7175. pp. 7767-8

Agreed to, by a vote of 262 to 165, a motion by Rep. Taber to recommit the bill to the Appropriations Committee with instructions to report it back with an amendment providing that no part of CCC funds shall be used to process a commodity loan in excess of \$50,000.

After the bill's passage, Rep. Cooley stated that if enacted into law, the CCC loan limitation amendment "would utterly and completely destroy the farm program ...," that the amendment would place "greater hardships" on the family farmer than the large farmer, and that it would apply to agricultural cooperatives as well, and inserted a letter from the Secretary supporting exemption of cooperatives in considering such amendments. Rep. Michel commended the House action on the Taber amendment and stated that "the language ... will undoubtedly be refined in the other body to exempt farmer cooperatives." pp. 7807-8, 7823

19. APPROPRIATIONS. Passed, 294 to 128, H. R. 7007, the National Aeronautics and Space Administration appropriation bill. pp. 7766-7, 7812

The Appropriation Committee was given consent to have until midnight Thursday to file a report on the Departments of State, Justice, and Judiciary appropriation bill. p. 7766

- 20. FORESTRY. Rep. McGovern urged passage of a reforestation resolution, under which the Secretaries of Agriculture and Interior, beginning July 1, 1960, would "plant 48 million idle and nonproductive acres." pp. 7815-6
- 21. COMMODITY LOANS. Rep. Curtis, Mo., inserted the 1957 list of the producers receiving the largest amounts in commodity loans. pp. 7808-12
- 22. HOUSING. Debated S. 57, the housing bill which includes a provision for farm housing research. By a vote of 149 to 145, adopted a series of amendments to change the method of financing from the "backdoor" method or Treasury authorizations to direct Congressional appropriations. In the debate on these amendments, Rep. Rains stated that their acceptance would "set a pattern" and emphasized the possible effect of similar provisions on CCC, REA, and tobacco programs. pp. 7768-7807
- 23. REORGANIZATION. H. R. 5140, as reported by the Government Operations Committee (see Digest 79), provides for extension of the Reorganization Act of 1949 for two years, until June 1, 1961.
- 24. WHEAT. The Agriculture Committee has issued a release describing the committee's wheat bill (H. R. 7246) as follows:

"The major provisions are:

"(1) A 2-year/bill applicable to the 1960 and 1961 exops, which:

"(2) Reduces the 15-acre exemption to 12 acres, or the highest planted acreage in 1957, 1958, or 1959, and permanently repeals the 200 bushel exemption, which is now inoperative.

(3) Removes the ceiling of 30 acres on the wheat-for-feed exemption, and

allows unlimited production for on-the-farm use.

"(4) /Leaves the National minimum allotment at 55 million acres.

"(5) Provides price supports at 90% of parity, but requires producers to reduce their acreage allotments by 30%. This land in the 30% reduction is not eligible for the Soil Bank or for planting to any crop subject to price support under the Agricultural Act of 1949.

"(6) Farmers who grow no crops and who do not graze the land in the 30% reduction are eligible to receive payments in kind in wheat on one-third of

the actual annual average production during the preceding 3 years.

"(7) For the two years the bill is in effect it increases the present penalty for overplanting to 65% of parity, and bases computations on double the normal yield or the actual yield, whichever is lower.

The Committee on Government Operations has legislative jurisdiction over this particular type of program, and seeks to review the reorganization program every 2 years to determine whether or not it is desirable to extend it. So there is no substantive change in the act

Mr. CASE of South Dakota. It should be noted, I think, that the passage of the original reorganization act developed bitter debate in both the House and Senate. There was considerable question whether Congress was in any sense delegating legislative powers to the executive branch. The formula which was eventually devised provides for the submission of reorganization plans to Congress and allows a certain time for Congress to consider them. Then unless either body adopts a resolution of disapproval, the reorganization plan becomes effective. Is that not correct?

Mr. HUMPHREY. That is correct.

On page 6 of the committee report the limitations and powers with respect to limitations and powers with reorganizations are listed. They are the reorganizations in the basic law. We are now merely extending the basic law. On page 5 of the report will be seen the contents of the plans as submitted by the President, and a description of what the President may submit in the form of a

reorganization plan.

Mr. CASE of South Dakota. I observe that the bill proposes to extend the authority of the act to June 1, 1961, which will be, substantially, 6 months beyond the date for the inauguration of the next President of the United States. In doing so, apparently Congress would recognize that any President should have some leeway in effecting the recommendations or the policies he may wish to promulgate; but still an adequate opportunity is provided for Congress to pass upon his proposals.

Mr. HUMPHREY. The Senator from South Dakota is absolutely correct.

Mr. CASE of South Dakota. The matter is put on a nonpartisan plane, because no one today can precisely know who will be the next President of the United States, or from what party he

The PRESIDING OFFICER. question is on agreeing to the committee amendment in the nature of a substitute.

Mr. LONG. Mr. President, does not the distinguished Senator from Minnesota, who is chairman of the subcommittee which handled the bill, believe it would be a good idea that, at least once in a while, the powers surrendered by Congress should come back to it and temporarily reside in Congress, at least long enough for us to know that we have not surrendered our power forever?

I recall being a member of the committee with the distinguished Senator from Minnesota when we first discussed this matter, when President Truman was given the vast reorganization powers. We then worked out what is the present reorganization law extension plan.

At seems to me that if no strong case s made for a reorganization plan, Congress should perhaps retain the powers in its own hands rather than surrender them.

In this instance, if the President has no plan, Congress will be surrendering its powers unnecessarily. I am willing to give the President the power to reorganize the Government when that is necessary. I suggest, however, that the surrender of power by Congress, not knowing whether the power is wanted by the President, creates a bad precedent.

Did President Eisenhower ask that these powers be surrendered for 6

months into the next President's term. Mr. HUMPHREY. President Eisenhower, through the Bureau of the Budget, asked that the extension be made permanent, with no limitation. The subcommittee on Reorganization of the Committee on Government Operations decided, in keeping with the general philosophy expressed by the junior Senator from Louisiana, that these powers should not be extended on a permanent basis but, rather, that they should come to a halt and be reviewed/ periodically.

Each time the question of an extension has come up—and it has been my privilege to handle the matter two or three times—the committee has/considered carefully how the powers of re-organization should be used under the

The committee has had serious discussion about this subject. The distinguished senior Senator from Arkansas IMr. McClellan has been keenly interested in the use of the reorganization powers and in the importance of having Congress hold a checkrein on them, so that we may review them periodically.

That is why the extension for only 2

years is proposed.

To have extended it for only 1 year would not have extended it until the completion of the term of the present administration.

To have extended it permanently would seem to me to have been unwise.

To extend it for 2 years will be to extend it until the completion of the term of the present administration and for only a few months into whatever new administration may come in, following Jahuary 1961.

Mr. LONG. I did not know the bill was even being considered by the committee. But it seems to me that somewhere along the line the President should show the graciousness of giving up this power for a brief period, in return for the syrrender of the power by Congress to the President. Under those circumstances, I do not think it unreasonable to request that the President some day say, "I am willing to surrender the power back to you for a few months."

Why cannot we ask President Eisenhower to get along without this power for a few months before the conclusion of his term of office, rather than simply to have the Congress surrender its power permanently or over indefinite or very long periods of time by force of habit?

Some persons expect the Congress to exercise its responsibilities, rather than to pass them on to others forever,

Mr. HUMPHREY. Let me respond politely but affirmatively to the question

and the statement of the Senator from Louisiana: We can even consider having the Congress proceed as it didin the case of the proposed extension of the REA Act, in connection with which the Congress by an overwhelming majority voted to reverse a certain plan. But a presidential veto prevented that. However, the Congress did exercise its prerogatives.

Perhaps the Senator from Louisiana can make a case for extending the Act for only 1 year, 7 months, and 13 days, or some such period of time. But on four occasions the Senate has followed precedent by voting for 2-year extensions

Each time the matter has been reviewed by the committee and by the staff of the committee.

With me today on the floor is Mr. Scull, of the staff of the Senate Committee on Government Operations. Each time the matter has been reviewed by the full committee, and each time the full committee has recommended an extension for not more than 2 years.

I really believe that our recommenda-

tion is valid and sound.

I say to the great Senator from Louisiana that this is not a matter which was brought before the committee in a routine way, given only cursory consideration, and then reported by the committee. Instead, this is a matter of the utmost concern to the committee; and it was given the most thoughtful consideration by the members of the committee and by the staff of the committee.

As the Senator from Louisiana knows, the extension now proposed has been recommended not only by this administration, but also by the prior administration, by the Hoover Commission, and, I believe, by most good Government

Mr. LONG. Mr. President, much as I admire the distinguished Senator from Minnesota and applaud his good intentions, I believe he has demonstrated how these reorganization plans can be used completely contrary to the will of Congress, once the Congress has surrendered

its power,

The Senator from Minnesota sponsored a bill to protect the REA's, and his bill received the support of twothirds of the Members of the Senate. The President vetoed the bill. More than two-thirds of the Senate voted to pass the bill, notwithstanding the President's veto. In the House of Representatives, the bill failed by only one vote from being passed over the President's veto. As a result of that situation, the Congress has lost control over that matter, because the congressional power has been surrendered

Therefore, I think this matter should be studied very carefully. Accordingly, Mr. President, I object to the present

consideration of the bill.

The PRESIDING OFFICER. The time available for debate on the bill, under the rule, has expired.

Objection has been heard to the present consideration of the bill; and the bill will go over.

The next measure on the calendar will be stated.

### TEMPORARY SUSPENSION OF PROC-ESSING TAX ON PALM OIL

The bill (H.R. 147) to suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof, was considered, ordered to a third reading, read the third time, and passed.

### FREE IMPORTATION OF CERTAIN CHAPEL BELLS

The bill (H.R. 3681) to provide for the free entry of certain chapel bells imported for the use of the Abelard Reynolds School No. 42, Rochester, N.Y., was considered, ordered to a third reading, read the third time, and passed.

### HEALTH FACILITIES FOR INDIANS

The bill (S. 56) to amend the act of August 5, 1954 (68 Stat. 674), and for other purposes, was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the Act of August 5, 1954 (68 Stat. 674), is amended by adding at the end thereof the following new section:

"SEC. 7. (a) In carrying out his functions under this Act with respect to the provision of sanitation facilities and services, the Sur-

geon General is authorized-

"(1) to construct, improve, extend, or otherwise provide and maintain, by contract or otherwise, essential sanitation facilities, or otherwise, essential salitation facilities, including domestic and community water supplies and facilities, drainage facilities, and sewage- and waste-disposal facilities, together with necessary appurtenances and fixtures, for Indian homes, communities, and lands: and lands;

"(2) to acquire lands, or rights or interests therein, including sites, rights-of-way, and easements, and to acquire rights to the use of water, by purchase, lease, gift, exchange, or otherwise, when necessary for the purposes of this section, except that no lands or rights or interests therein may be acquired from an Indian tribe, band, group, community, or individual other than by gift or for nominal consideration, if the facility for which such lands or rights or interests therein are acquired is for the exclusive benefit of such tribe, band, group, community, or individual, respectively;

"(3) to make such arrangements and

agreements with appropriate public authorities and nonprofit organizations or agencies and with the Indians to be served by such sanitation facilities (and any other person so served) regarding contributions toward

sanitation facilities (and any other person so served) regarding contributions toward the construction, improvement, extension and provision thereof, and responsibilities for maintenance thereof, as in his judgment are equitable and will best assure the future maintenance of facilities in an effective and operating condition; and "(4) to transfer any facilities provided under this section, together with appurtenant interests in land, with or without a money consideration, and under such terms and conditions as in his judgment are appropriate, having regard to the contributions made and the maintenance responsibilities undertaken, and the special health needs of the Indians concerned, to any State or Territory or subdivision or public authority thereof, or to any Indian tribe, group, band, or community or, in the case of domestic appurtenances and fixtures, to any one or more of the occupants of the Indian home served thereby. served thereby.

"(b) The Secretary of the Interior is authorized to transfer to the Surgeon General for use in carrying out the purposes of this section such interest and rights in federally owned lands under the jurisdiction of the Department of the Interior, and in Indian-owned lands that either are held by the United States in trust for Indians or are subject to a restriction against alienation imposed by the United States, including appurtenances and improvements thereto, as may be requested by the Surgeon General. Any land or interest therein, including appurtenances and improvements to such land. so transferred shall be subject to disposition by the Surgeon General in accordance with paragraph (4) of subsection (a): Provided, That, in any case where a beneficial interest in such land is in any Indian, or Indian tribe, band, or group, the consent of such beneficial owner to any such transfer or disposition shall first be obtained: Provided further, That where deemed appropriate by the Secretary of the Interior provisions shall be made for a reversion of title to such land if it ceases to be used for the purpose for which it is transferred or disposed.

"(c) The Surgeon General shall consult with, and encourage the participation of, the Indians concerned, States and political subdivisions thereof, in carrying out the provisions of this section."

by striking out the word "This" and inserting in lieu thereof the words "Sections 1 to 5, inclusive, of this".

### JOINT RESOLUTION PASSED/OVER

The joint resolution (S.J. Res. 41) to establish in the Department of Health, Education, and Welfare the National Advisory Council for International Medical Research, and to establish in the Public Health Service the National In-stitute for International Medical Research, in order to help mobilize the efforts of medical scientists, research workers, technologists, teachers, and members of the health professions generally, in the United States and abroad, for assault apon disease, disability, and the impairments of man and for the improvement of the health of man through international cooperation in research research training, and research planning, was announced as next in order.

The PRESIDING OFFICER. Is there objection to the present consideration

of the joint resolution?

Mr. PROUTY. I ask that the joint resolution go over?

The PRESIDING OFFICER. The joint resolution will be passed over.

The next measure on the calendar will be stated.

### ARGYRIOS G. GEORGANDOPOULOS

The bill (S. 554) for the relief of Argyrios G. Georgandopoulos was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purposes of the Immigration and Nationality Act, Argyrios G. Georgandopoulos shall be held and considered to have been lawfully admitted to the United States for permanent residence as of the date of the enactment of this Act, upon payment of the required visa fee. Upon the granting of permanent residence to such alien as pro-

vided for in this Act, the Secretary of State shall instruct the proper quota-con-trol officer to deduct one number from the appropriate quota for the first year that such quota is available.

#### CHRISTOS KARTSONIS

The bill (S. 604) for the felief of Christos Kartsonis was considered, ordered to be engrossed for a third reading, read the third time, and passed, as

Be it enacted by the Serate and House of Representatives of the United States of America in Congress Assembled, That, for the purposes of the Immigration and Nationality Act, Christos Kartsonis shall be held and considered to have been lawfully admitted to the United States for permanent residence as of the date of the enactment of this Act upon payment of the required visa fee. Upon the granting of permanent residence to such alien as provided for in this Act, the Secretary of State shall instruct the proper quota-control officer to deduct one number from the appropriate quota for the first year that such quota is

### GEORGE A. ZIZICAS

The bill (S. 621) for the relief of George A. Zizicas was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purposes of the Immigration and Nationallty Act, George A. Zizicas shall be held and considered to have been lawfully ad-mitted to the United States for permanent residence as of the date of the enactment of this Act, upon payment of the required

### ARAM FAYDA AND HIS WIFE

The bill (S. 687) for the relief of Aram Fayda and his wife, Elena Fayda, was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

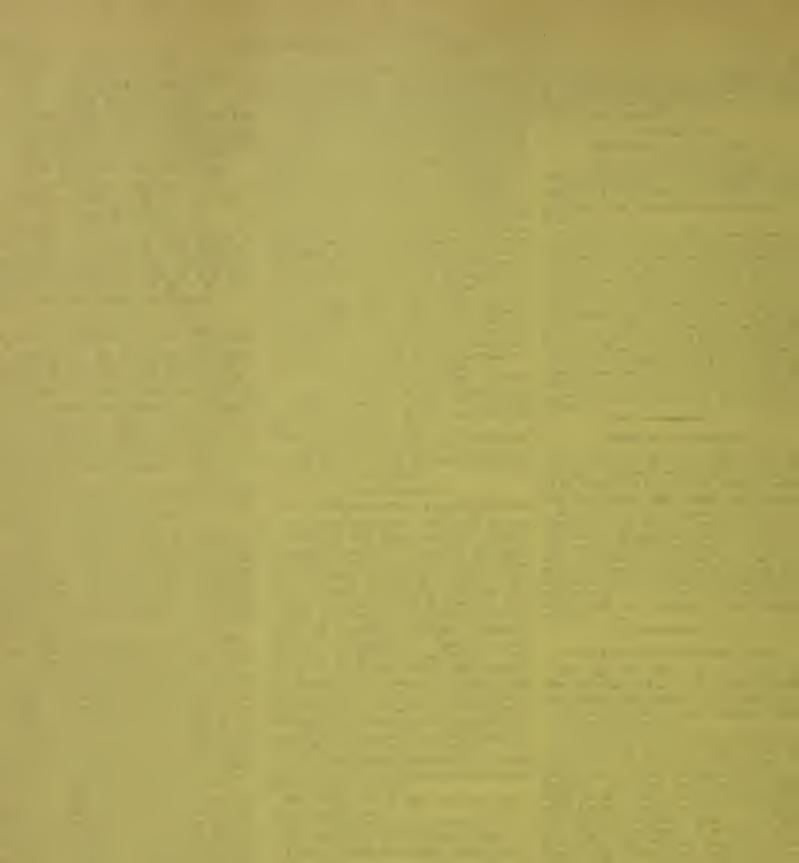
Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for America in Congress assembled, That, for the purposes of the Immigration and Nationality Act, Aram Fayda and his wife, Elena Fayda, shall be held and considered to have been lawfully admitted to the United States for permanent residence as of the date of the enactment of this Act, upon payment of the required visa fees. Upon the granting of permanent residence to such aliens as provided for in this Act, the Secretary of State shall instruct the proper quota-control officer to deduct the required numbers from the appropriate quota or quotas for the first year that such quota or quotas are available

#### FEIGA ALTMANN ROCK

The bill (S. 770) for the relief of Feiga Altmann Rock was considered, ordered to be engrossed for a third reading, read the third time, and passed, as follows:

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That for the purposes of the Immigration and Nationality Act, Feiga Altmann Rock shall be held and considered to have been lawfully admitted

ALC: NOT



### Public Law 86-37 86th Congress, H. R. 147 May 29, 1959

### AN ACT

To suspend temporarily the tax on the processing of palm oil, palm-kernel oil, and fatty acids, salts, and combinations, or mixtures thereof.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That the tax im-Palm oil, etc. posed under section 4511(a) of the Internal Revenue Code of 1954 Tax suspension. shall not apply with respect to the first domestic processing of palm 68A Stat. 536. oil, palm-kernel oil, fatty acids derived therefrom, or salts thereof, 26 USC 4511. or of any combination or mixture solely because such combination or mixture contains a substantial quantity of one or more of such oils, fatty acids, or salts, during the period beginning with the first day of the first month which begins more than 10 days after the date of the Effective enactment of this Act and ending with the close of June 30, 1960.

Approved May 29, 1959.





